

domestic, the property of the lessor, or company whose property is operated, shall be subject to taxation in the manner hereinbefore directed, and if the lessee, or operating company, being a foreign corporation, be the owner or possessor of any property in this state other than that which it derives from the lessor or company whose property is operated, it shall be assessed in respect of such property in like manner as any domestic railroad company.

Officer failing to attend before board, &c., guilty of misdemeanor.

SEC. 52. Any president, secretary, receiver or accounting officer, servant or agent of any railroad company having any portion of its roadway in this state, who shall refuse to attend before the proper board of appraisers or assessors when required to do so, or refuse to submit to the inspection of said board any books or papers of such railroad company in his possession, custody or control, or shall refuse to answer such questions as may be put to him by said board or its order touching the business, property, moneys and credits, and the value thereof of said railroad company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction, shall be confined in the jail of the county not exceeding thirty days and be fined in any sum not exceeding five hundred dollars and cost; and any president, secretary, receiver, accounting officer, servant or agent as aforesaid so refusing as aforesaid, shall be deemed guilty of contempt of such board, and may be confined by order of said board in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.

Penalty.

Contempt.

Penalty.

Canal company, how assessed.

SEC. 53. The value of the shares of capital stock of any canal company in this state over and above the value of its real and personal property shall be assessed as above provided for railroads; and the real and personal property as other property in this state is assessed. In case any officer fails to return the property as provided in this section the board of assessors shall ascertain the length

On failure of officer to make returns, board to assess, &c.